

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24/25
Responses to the Department's Seventh Set of Information Requests

Request No. DTE 7-27 (Common)

Refer to the Company's 2001 Annual Return to the Department at 47 (Gas); 322 (Electric). Please explain why Account 913 advertising expenses is recorded at \$0.

Response:

The Company's advertising expenses are included in (916) Miscellaneous Sales Expenses, (923) Outside Services Employed, and (930) General Advertising Expenses.

Person Responsible: Mark H. Collin